<u>JP-641</u> discloses a steel sheet having a structure having a main phase of polygonal ferrite and a secondary phase of martensite and/or retained austenite. <u>JP-641</u> at Englishlanguage abstract. The purpose of the invention of <u>JP-641</u> is to achieve good ductility and stretch flangeability in a high strength steel sheet and Zn plated steel sheet.

<u>JP-648</u> discloses a hot rolled steel sheet having a main phase comprising polygonal ferrite and a secondary phase comprising bainite and retained austenite. The purpose of the invention of <u>JP-648</u> is to achieve an excellent elongation flange property and ductility in a steel sheet. <u>JP-648</u> at English-language abstract.

Thus, the inventions of <u>JP-641</u> and <u>JP-648</u> are directed to steel sheet having good ductility, stretch flangeability and elongation property.

In contrast, the present invention is directed to reducing in forged material the large austenite generated during the process of forging.

Because the cited prior art is for steel sheet, the cited prior art does not need to consider such problems as are generated in forged material. Because the cited prior art and the present invention are directed to such different purposes, the precise morphology of the structures generated should be different.

Thus, the rejection over JP-641 and JP-648 should be withdrawn.

Applicants respectfully request that the Examiner acknowledge consideration of the reference cited in the Information Disclosure Statement filed October 24, 2006, by initialing the associated Form PTO-1449.

In view of the foregoing amendments and remarks, Applicants respectfully submit that the application is in condition for allowance. Applicants respectfully request favorable consideration and prompt allowance of the application.

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Should the Examiner believe that anything further is necessary in order to place the application in even better condition for allowance, the Examiner is invited to contact Applicants' undersigned attorney at the telephone number listed below.

Respectfully submitted,

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